

House File 2111 - Introduced

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BY FRY

A BILL FOR

1 An Act relating to tax return preparers providing a copy of a
2 tax return to a taxpayer, and providing for penalties.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 421.64A Failure to provide a copy
2 of a tax return — civil penalty.

1. As used in this section, "tax return preparer" means any individual who, for a fee or other consideration, prepares ten or more income tax returns or claims for refund during a calendar year, or who assumes final responsibility for completed work on such income tax returns or claims for refund on which preliminary work has been done by another individual.

9 2. A tax return preparer shall provide the taxpayer a copy
10 of a tax return prepared on behalf of the taxpayer within
11 thirty days after the due date of the return or extension of
12 time to file such return, as applicable.

13 3. If the tax return preparer violates subsection 2, the
14 violation is punishable by a civil penalty in the amount of
15 twenty-five dollars per occurrence. The department of revenue
16 may enforce the provisions of this section.

EXPLANATION

18 The inclusion of this explanation does not constitute agreement with
19 the explanation's substance by the members of the general assembly.

20 This bill relates to tax return preparers providing a copy
21 of a tax return to a taxpayer.

22 The bill requires a tax return preparer to provide the
23 taxpayer a copy of a tax return prepared on behalf of the
24 taxpayer, within 30 days after the due date of the return or
25 extension of time to file such return, as applicable.

26 If the tax return preparer violates the bill, the violation
27 is punishable by a civil penalty in the amount of \$25 per
28 occurrence. The department of revenue may enforce the
29 provisions of the bill.

30 The bill defines "tax return preparer".